OWNDAYS Co., Ltd

Standalone Balance Sheet as at March 31, 2026

(All amounts in JPY in million unless otherwise stated)

Particulars	Note	As at March 31, 2026	As at March 31, 2025
Assets			
(1) Non-current assets			
(a) Property, plant and equipment	3A	4,310.51	4,341.92
(b) Capital work-in-progress	3A	18.87	14.27
(c) Other intangible assets	3B	72.61	77.75
(d) Goodwill	3B	57.96	57.96
(e) Right to use asset	4	5,618.02	4,712.97
(f) Financial assets -			
(i) Investments	5	12.10	12.10
(ii) Other financial assets	6	2,098.86	1,876.06
(g) Deferred tax assets (net)	33	-	-
(g) Other non-current assets	7	58.86	33.50
Total non-current assets		**12,247.79**	**11,126.52**
(2) Current assets			
(a) Inventories	8	1,711.75	1,909.61
(b) Financial assets			
(i) Trade receivables	9	1,395.02	1,330.83
(ii) Cash and cash equivalents	10	204.87	188.03
(iii) Bank balance other than cash and cash equivalents	11	4.42	4.42
(iv) Other financial assets	6	216.81	80.24
(c) Other current assets	12	455.50	281.28
Total current assets		**3,988.37**	**3,794.39**
Total assets		**16,236.16**	**14,920.91**
Equity and liabilities			
(1) Equity			
(a) Equity share capital	13	30.00	30.00
(b) Other equity	14	(3,129.10)	(3,315.30)
Total equity		**(3,099.10)**	**(3,285.30)**
(2) Liabilities			
Non-current liabilities			
(a) Financial liabilities			
(i) Lease liabilities	15	3,597.19	3,236.82
(ii) Borrowings	16	381.73	1,258.35
(iii) Other financial liabilites	17	141.08	137.64
(b) Provisions	18	976.83	917.53
Total non-current liabilities		**5,096.83**	**5,550.34**
Current liabilities			
(a) Financial liabilities			
(i) Lease liabilities	15	2,085.62	1,792.90
(ii) Borrowings	16	8,239.18	7,410.78
(iii) Trade payables	19		
- total outstanding dues of micro enterprises and small enterprises		-	-
- total outstanding dues other than dues of micro enterprises and small enterprises		2,186.03	2,178.96
(iv) Other financial liabilities	20	517.48	448.16
(b) Provisions	18	394.86	321.96
(c) Other current liabilities	21	779.44	472.71
(d) Current Tax Liabilities	22	35.82	30.40
Total current liabilities		**14,238.43**	**12,655.88**
Total liabilities		**19,335.26**	**18,206.22**

Total equity and liabilities	**16,236.16**	**14,920.91**

Summary of material accounting policies	2	

The accompanying notes are an integral part of the Standalone financial statements

As per our report of even date

OWNDAYS Co., Ltd
Standalone statement of profit and loss for the Period ended March 31, 2026
(All amounts in JPY in million unless otherwise stated)

Particulars	Note	Period ended March 31, 2026	Period ended March 31, 2025
(1) Income			
(a) Revenue from operations	23	25,381.28	21,890.38
(b) Other income	24	294.60	282.32
Total income		**25,675.88**	**22,172.70**
(2) Expenses			
(a) Cost of materials consumed	25	8,593.10	8,228.32
(b) Purchases of stock-in-trade	26A	508.91	337.24
(c) Changes in inventory of traded goods	26B	185.00	27.94
(d) Employee benefits expense	27	6,708.42	5,692.58
(e) Finance costs	28	109.59	111.00
(f) Depreciation and amortization expense	29	2,715.81	2,492.94
(g) Other expenses	30	6,625.79	5,420.97
Total expenses		**25,446.63**	**22,311.00**
(3) Profit before tax(1-2)		**229.25**	**(138.30)**
(4) Tax expense			
(i) Income tax expense	33	43.04	38.96
Total Tax expense		**43.04**	**38.96**
(5) Profit for the year (3-4)		**186.21**	**(177.26)**
(6) Other comprehensive loss			
(i) Items that will not be reclassified to profit or loss in subsequent year			
- Re-measurement gains/ (losses) on exchange differences on translation of foreign operations		-	
Other comprehensive income for the period, net of tax		**-**	**-**
(7) Total comprehensive income for the year (A+B)		**186.21**	**(177.26)**
Profit per share			
Basic & Diluted loss per share (in JPY)	31	3,439.39	(3,274.10)
Summary of material accounting policies	2		

The accompanying notes are an integral part of the Standalone financial statements

As per our report of even date

OWNDAYS Co., Ltd
Statement of Cash Flows for the Period ended March 31, 2026
(All amounts in JPY in million unless otherwise stated)

Particulars	**Year ended March 31, 2026**
A Cash flows from operating activities	
Loss before tax	229.25
Adjustments for:	
Depreciation and amortization expense	2,621.77
Loss on sale of property, plant and equipment	20.67
Interest on :	
- borrowings from related party	37.34
- borrowings from bank	12.20
- Lease liabilities	55.80
- from others	4.25
Provision for warranty	40.95
Provision for impairment of property, plant and equipment	4.22
Interest income:	
- on fixed deposits	(1.15)
-on loan to subsidiary	(4.17)
Operating profit before working capital changes	**3,021.12**
Working capital adjustments:	
Decrease/(Increase) in trade receivables	(64.19)
Decrease/(Increase) in inventories	197.86
Decrease/(Increase) in other current and non current assets	(199.59)
Decrease/(Increase) in other financial asset	(495.95)
Increase/(Decrease) in trade payables	7.07
Increase/(Decrease) in Provision	91.24
Increase/(Decrease) in other current liabilities	306.73
Increase/(Decrease) in other financial liabilities	72.75
Cash used in operating activities	**2937.05**
Income tax paid (net)	(37.62)
Net cash flow from / (used in) operating activities (A)	**2,899.42**
B Cash flows from investing activities	
Purchase of property, plant and equipment	(719.85)
Proceeds from sale of property, plant and equipment	36.13
Loan to related party	136.58
Interest income	5.32
Investment in subsidaries	-
Net cash flow from / (used in) investing activities (B)	**(541.83)**
C Cash flow from financing activities	
Proceeds / (Repayment) from borrowings	(48.22)
Interest expense	(53.79)
Payment of lease liabilities	(2,238.74)
Net cash (used in) / flow from financing activities (C)	**(2,340.72)**
Net (decrease)/increase in cash and cash equivalents (A+B+C)	16.86
Cash and cash equivalents at the beginning of the year	188.03
Cash and cash equivalents at the end of the year	**204.88**
Cash and cash equivalents comprises of :	
Cash on hand	18.32
-in current accounts	186.55
	204.88

Summary of material accounting policies (refer note 2)

The accompanying notes are an integral part of the Standalone financial statements

As per our report of even date

OWNDAYS Co., Ltd
Standalone Statement of Changes in Equity for the period ended March 31, 2026
(All amounts in JPY in million unless otherwise stated)

A Ordinary share capital

Particulars	Number of Shares	Amount
As at April 01, 2024	**54,140**	**30.00**
Add:- Issued during the period	-	-
Balance as at March 31, 2025	**54,140**	**30.00**
Add:- Issued during the period	-	-
Balance as at March 31, 2026	**54,140**	**30.00**

B Other equity

Particulars	Other Equity	Total
	Retained earnings	
As at April 01, 2025	**(3,315.30)**	**(3,315.30)**
Profit for the period	186.21	**186.21**
Other comprehensive income	-	-
As at March 31, 2026	**(3,129.10)**	**(3,129.10)**

Summary of material accounting policies (refer note 2)
The accompanying notes are an integral part of the Standalone financial statements

OWNDAYS Co., Ltd

Notes to the Standalone financial statements for the period ended March 31, 2026

(All amounts in JPY in million unless otherwise stated)

3A Property, plant and equipment

Particulars	Buildings	Leasehold Improvements	Computer equipment	Office equipment	Furniture, fixtures and fittings	Optical equipment	Vehicle/Carrier	Asset Retirement Obligation Asset	Total	Capital work in progress
Gross Block										
As at March 31, 2024	2.61	3,543.03	91.68	74.79	70.15	1,164.62	15.53	648.95	**5,611.36**	**21.50**
Additions during the year	-	419.92	16.13	1.19	5.79	113.07	-	246.49	**802.59**	72.61
Capitalise during the year	-	-	-	-	-	-	-	-	**-**	-
Transfer to operating expenses	-	-	-	-	-	-	-	-	**-**	(66.30)
Disposals/Adjustments		(74.70)	(0.70)	(0.27)	(1.05)	(10.41)	-	-	**(87.13)**	
Modification	-	-	-	-	-	-	-	0.00	**0.00**	
Impairment		(20.29)	(0.15)	-	(0.17)	(6.82)	-	(2.54)	**(29.96)**	
As at March 31, 2025	**2.61**	**3,867.97**	**106.96**	**75.71**	**74.73**	**1,260.46**	**15.53**	**892.90**	**6,296.86**	**27.82**
As at March 31, 2025	2.61	3,867.97	106.96	75.71	74.73	1,260.46	15.53	892.90	**6,294.25**	27.82
Additions during the year		599.46	19.20	11.36	10.67	216.28	-	-	**856.97**	-
Capitalise during the year		-	-	-	-	-	-	-	**-**	-
Transfer to expense		-	-	-	-	-	-	-	**-**	-
Disposals/Adjustments		(66.74)	(0.87)	-	(0.09)	(30.81)	-	(13.67)	**(112.17)**	-
Modification during the year		1.49	-	-	-	2.71	-	(256.34)	**(252.14)**	-
As at March 31, 2026	**2.61**	**4,402.18**	**125.29**	**87.07**	**85.31**	**1,448.64**	**15.53**	**622.90**	**6,786.91**	**27.82**
As at March 31, 2024	**2.61**	**806.17**	**39.09**	**44.26**	**32.73**	**360.96**	**10.89**	**222.06**	**1,518.76**	**-**
Depreciation charge for the year		247.16	21.06	7.57	13.69	168.10	1.09	39.67	498.33	**-**
Disposals/Adjustments		(52.12)	(0.63)	(0.00)	(0.63)	(8.76)	-	-	(62.15)	**-**
As at March 31, 2025	**2.61**	**1,001.20**	**59.51**	**51.83**	**45.79**	**520.30**	**11.98**	**261.72**	**1,954.94**	**-**
As at March 31, 2025	**2.61**	**1,001.20**	**59.51**	**51.83**	**45.79**	**520.30**	**11.98**	**261.72**	**1,952.33**	**-**
Depreciation charge for the year		**275.49**	**21.29**	**6.20**	**8.37**	**172.95**	**1.09**	**94.05**	579.44	**-**
Disposals/Adjustments		**(32.74)**	**(0.76)**	**-**	**(0.09)**	**(15.70)**	**-**	**(6.08)**	(55.37)	**-**
As at March 31, 2026	**2.61**	**1,243.95**	**80.05**	**58.03**	**54.07**	**677.54**	**13.06**	**349.69**	**2,476.40**	**-**
Net carrying amounts										
At March 31, 2026	**-**	**3,158.22**	**45.25**	**29.04**	**31.23**	**771.10**	**2.47**	**273.20**	**4,310.51**	**27.82**
At March 31, 2025	**-**	**2,866.77**	**47.45**	**23.89**	**28.93**	**740.16**	**3.55**	**631.18**	**4,341.92**	**27.82**

OWNDAYS Co., Ltd

Notes to the Standalone financial statements for the period ended March 31, 2026
(All amounts in JPY in million unless otherwise stated)

3B Intangible assets & Goodwill

Particulars	Trademarks & patents	Telephone subscription	Software	Total	Goodwill
Cost					
As at March 31, 2024	**0.59**	**1.08**	**131.84**	**133.51**	**57.96**
Additions during the year	-	-	27.38	**27.38**	
Disposal			-0.13	**-0.13**	
Impairment	-	-	-0.32	**-0.32**	
As at March 31, 2025	**0.59**	**1.08**	**158.78**	**160.44**	**57.96**
As at March 31, 2025	**0.59**	**1.08**	**256.19**	**257.86**	**57.96**
Additions during the year	**-**	**-**	**29.52**	**29.52**	**-**
Disposals/Adjustments	**-**	**-**	**-0.15**	**-0.15**	**-**
As at March 31, 2026	**0.59**	**1.08**	**285.56**	**287.23**	**57.96**
Accumulated amortization					
As at March 31, 2024	**0.59**	**-**	**48.78**	**49.37**	**-**
Amortization for the year	-	-	33.44	33.44	-
Disposals/Adjustments	-	-	(0.12)	-0.12	-
As at March 31, 2025	**0.59**	**-**	**82.10**	**82.69**	**-**
As at March 31, 2025	**0.59**	**-**	**179.52**	**180.11**	**-**
Amortization for the year		**-**	**34.58**	34.58	**-**
Disposals/Adjustments			**-0.07**	(0.07)	
As at March 31, 2026	**0.59**	**-**	**214.03**	**214.62**	**-**
Net carrying amounts					
As at March 31, 2026	**0.00**	**1.08**	**71.54**	**72.61**	**57.96**
As at March 31, 2025	**0.00**	**1.08**	**76.68**	**77.75**	**57.96**

(All amounts in JPY in million unless otherwise stated)

5 Investments

Particulars	As at March 31, 2026	As at March 31, 2025
Investment in equity shares	12.10	12.10
	12.10	**12.10**
Investment in equity shares of subsidiaries- unquoted		
:quity : 100 (March 31, 2024: NIL) equity shares of Optical College-IIS of Yen 50,000 each fully paid-up	5.00	5.00
L) equ 14,191 (March 31, 2024: NIL) equity shares of Purchase Co. Ltd-IIS. of Yen 500 each fully paid-up	7.10	7.10
	12.10	**12.10**

6 Other Financial assets

Particulars	As at March 31, 2026	As at March 31, 2025
a. Other non- current financial assets		
Security deposits	1,789.23	1,633.75
Lease Assets	309.64	242.31
Total (a)	**2,098.86**	**1,876.06**
b. Other current financial assets		
Securi Lease Assets	-	-
Lease Assets	-	-
Other receivables	-	-
Security deposits		-
Loan receivables from related party (refer note 37)	216.81	80.24
Total (b)	**216.81**	**80.24**
Total (a+b)	**2,315.67**	**1,956.30**

* Outstanding unsecured loans to OWNDAYS CONTACT CO., LTD. amounting to Rs 84.94 millions have been given for business expansion and for working capital requirements. The loans carries an interests of 3% and are repayable within one year from the disbursement of loan.

7 Other non-current assets

Particulars	As at March 31, 2026	As at March 31, 2025
Prepaid expenses	58.86	33.50
	58.86	**33.50**

8 Inventories

Particulars	As at March 31, 2026	As at March 31, 2025
ds-3P Traded goods	256.27	293.46
Raw materials	1,455.48	1,616.15
	1,711.75	**1,909.61**

9 Trade receivables

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured, considered good		
Trade receivables from:		
-related parties (refer note 37)	152.68	112.13
-other than related parties	1,242.34	1,218.70
	1,395.02	**1,330.83**

10 Cash and cash equivalents

Particlurars	As at March 31, 2026	As at March 31, 2025
Cash on hand	18.32	16.82
Balances with bank		
-in current accounts	186.55	171.21
	204.87	**188.03**

11 Bank balance other than cash and cash equivalents

Particlurars		As at March 31, 2026	As at March 31, 2025
Bank Deposits with original maturity for more than 3 months but less than 12 months		4.42	4.42
	146,604,951	**4.42**	**4.42**

12 Other current assets

Particulars		As at March 31, 2026	As at March 31, 2025
	23696372.1		
Prepaid expenses		314.49	216.11

(All amounts in JPY in million unless otherwise stated)

Balance with government authorities	18.14	(6.23)
Advances to employees	2.76	2.75
Advances to suppliers	39.55	27.42
Other receivables	80.55	41.23
	455.50	**281.28**

(All amounts in JPY in million unless otherwise stated)

14 Other equity

	Particulars	As at March 31, 2026	As at March 31, 2025
I	**Retained earnings**		
	Opening balance	(3,315.30)	(3,138.04)
	Add: Loss for the year	186.21	(177.26)
	Balance at the end of the year	**(3,129.10)**	**(3,315.30)**

		As at March 31, 2026	As at March 31, 2025
II	**Other comprehensive income**		
	Opening balance	-	
	Less: Re-measurement gains/ (losses) on exchange differences on translation of foreign operations		
	Balance at the end of the year	-	-
	20,549,944		
	Total (I+II)	**(3,129.10)**	**(3,315.30)**

Nature and purpose of reserves

(i) Retained earnings

Retained earnings are the profits/(loss) that the Group has earned/incurred till date, less any transfers to general reserve, dividends or other distributions paid to shareholders. Retained earnings include re-measurement loss / (gain) on defined benefit plans, net of taxes that will not be reclassified to Statement of Profit and Loss.

(ii) Foreign Currency Translation Reserves

This reserve is created due to changes in historic rates and closing rates of assets and liabilities of company.

15 Leases

	Particulars	As at March 31, 2026	As at March 31, 2025
	Non current lease liability	3,597.19	3,236.82
		3,597.19	**3,236.82**
ırrent	Current lease liability	2,085.62	1,792.90
		2,085.62	**1,792.90**

Movement of lease liability:

Particulars	As at March 31, 2026	As at March 31, 2025
Opening balance	**5,029.72**	**5,645.35**
Addition during the period	2,213.54	1,203.71
Accretion of Interest	41.13	41.77
Deletion	(8.48)	(39.51)
Payments of lease liabilities	(1,641.20)	(1,555.03)
Closing balance	**5,634.71**	**5,296.28**

16 Borrowings

	Particulars	As at March 31, 2026	As at March 31, 2025
a.	**Non- current**		
	unsecured		
	Term loan from banks	381.73	1,258.35
		381.73	**1,258.35**
b.	**Current**		
	unsecured		
	i. Term loan from banks	26.02	220.61
	Unsecured		
	i. Loans from related party (refer note 37)	8,213.16	7,190.17
		8,239.18	**7,410.78**
	Total(a+b)	**8,620.91**	**8,669.13**

(All amounts in JPY in million unless otherwise stated)

*Outstanding unsecured loans from Owndays Inc have been received for business expansion and for working capital requirements. The loans carries an interests of 0.50% and are repayable within one year from the disbursement of loan.
**The rate of interest for loans ranges from 0.5% to 6.875% (March 31, 2025: 0.5% to 6.875%)

17 Other non current financial liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
Security deposits	141.08	137.64
	141.08	**137.64**

18 Provisions

Particulars	As at March 31, 2026	As at March 31, 2025
A Non-current		
Provision for employee benefits		
Provision for gratuity	19.47	21.78
Provision for asset reconstruction obligation	957.35	895.76
	976.83	**917.53**

Particulars	As at March 31, 2026	As at March 31, 2025
B Current		
Provision for compensated absences	260.68	222.02
Provision for warranties	134.18	99.94
	394.86	**321.96**

19 Trade payables

Particulars	As at March 31, 2026	As at March 31, 2025
total outstanding dues of micro enterprises and small enterprises	-	-
total outstanding dues of creditors other than micro enterprises and small enterprises*	2,186.03	2,178.96
	2,186.03	**2,178.96**

* refer note 37 for related party trade payable balances.

(All amounts in JPY in million unless otherwise stated)

20 Other financial liabilities

Particulars	**As at March 31, 2026**	**As at March 31, 2024**
Refund liabilities	-	-
Employee Benefits Payable	517.48	448.16
	517.48	**448.16**

21 Other current liabilities

Particulars	**As at March 31, 2026**	**As at March 31, 2024**
Statutory dues		
- Sales tax payable		
- VAT - VAT and GST Payable	-	203.70
Other statutory dues payable	5.75	5.31
Contract liabilities	773.70	263.71
	779.44	**472.71**

22 Current Tax Liabilites

Particlurars	**As at March 31, 2026**	**As at March 31, 2024**
Provision for income tax liabilities	35.82	30.40
	35.82	**30.40**

(All amounts in JPY in million unless otherwise stated)

13 Ordinary share capital

	As at March 31, 2026		As at March 31, 2025	
	No. of shares	**Amount**	**No. of shares**	**Amount**
(a) Issued, subscribed and fully paid-up ordinary shares				
At the beginning of the year	54,140	30.00	54,140	30.00
Add: Shares issued	-	-	-	-
At the end of the year	**54,140**	**30.00**	**54,140**	**30.00**

b) Reconciliation of the number of ordinary shares at the beginning and at the end of the reporting year:

Particulars	As at March 31, 2026		As at March 31, 2025	
	No. of shares	**% holding**	**No. of shares**	**% holding**
At the beginning of the year	54,140	30.00	54,140	30.00
Increase/ (Decrease) during the year	-	-	-	-
At the end of the year	**54,140**	**30.00**	**54,140**	**30.00**

c) Details of shareholders holding more than 5% shares in the company

Particulars	As at March 31, 2026		As at March 31, 2025	
Name of shareholders	**No. of shares**	**% holding**	**No. of shares**	**% holding**
Owndays Inc	54,140	100.00%	54,140	100.00%

d) Details of shares held by promoters

Particulars	**As at March 31, 2026**			**As at March 31, 2025**		
Name of promoters	**No. of shares**	**% holding**	**% change during the year**	**No. of shares**	**% holding**	**% change during the year**
Owndays Inc	54,140	100.00%	-	54,140	100.00%	-

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(All amounts in JPY in million unless otherwise stated)

23 Revenue from operations

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Sale of goods		
- Sale of prescription eyewear (refer note 37)	24,762.34	21,358.85
- Sale of other goods	127.13	174.64
Sale of services		
-Service fee (refer note 37)	56.62	356.89
-Membership fee	-	-
Other Operating Income	97.09	
	25,381.28	**21,890.38**

24 Other income

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Interest income:		
- on fixed deposits	1.15	7.84
- others	-	-
-on loan to subsidiary	-	6.51
-on loan from related party (refer note 37)	4.17	-
Information technology income	145.20	149.74
Miscellaneous income	144.07	118.22
	294.60	**282.32**

25 Cost of materials consumed

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Cost of materials consumed	8,593.10	8,228.32
	8,593.10	**8,228.32**
Raw material consumed		
Inventory at the beginning of the year-RM-3P	1,468.33	2,579.14
Add: Purchases (net)-RM-3P	7,467.65	2,513.59
Less- Inventory at the end of the year-RM-3P	(1,455.48)	(1,697.88)
Cost of raw material consumed during the year	**7,480.50**	**3,394.85**
Consumable consumed		
Inventory at the beginning of the year-C		-
Add: Purchases (net)-C-3P	1,107.94	497.11
Less- Inventory at the end of the year-C		-
	1,107.94	**497.11**
Tools consumed		
Inventory at the beginning of the year-T		-
Add: Purchases (net)-T-3P	30.64	27.35
Less- Inventory at the end of the year-T		-
Cost of tools consumed during the year	**30.64**	**27.35**

26A Purchase of stock-in-trade

Particulars	Year ended March 31, 2026	Year ended March 31, 2025

Purchase of traded goods (refer note 37)	508.91	337.24
	508.91	**337.24**

26B Changes in inventory of traded goods

Particulars	**Year ended March 31, 2026**	**Year ended March 31, 2025**
Opening Balance		
Traded goods (including goods in transit)	441.27	476.52
Closing Balance		
Traded goods (including goods in transit)	(256.27)	(448.58)
Changes in inventory of traded goods	**185.00**	**27.94**

(All amounts in JPY in million unless otherwise stated)

27 Employee benefits expense

Particulars	**Year ended March 31, 2026**	**Year ended March 31, 2025**
Salaries, wages and bonus	6,501.37	5,521.68
Staff welfare	207.05	170.90
	6,708.42	**5,692.58**

28 Finance costs

Particulars	**Year ended March 31, 2026**	**Year ended March 31, 2025**
Interest on :		
- borrowings from related party (refer note 37)	37.34	39.32
- borrowings from bank	12.20	15.35
- Lease liabilities	55.80	54.63
- from others	4.25	1.70
	109.59	**111.00**

29 Depreciation and amortization expense

Particulars	**Year ended March 31, 2026**	**Year ended March 31, 2025**
Depreciation of property, plant and equipment	485.39	2,459.50
Amortizations of intangible assets	34.58	33.44
Amortizations of Right-of-use assets	2,101.80	-
	2,621.77	**2,492.94**

30 Other expenses

Particulars	**Year ended March 31, 2026**	**Year ended March 31, 2025**
Marketing and promotion expenses	2,115.50	1,604.77
Contractual labour expneses	130.64	134.36
Consumption of store and spares	149.66	105.22
Legal and professional fees	27.77	50.43
Postage and courier expenses	235.18	229.62
Rent expense	1,111.87	835.88
Travel and conveyance expenses	314.50	315.60
Communication cost	171.17	186.63
Electricity and water charges	196.66	184.97
Repair and maintenance - others	70.76	45.10
Insurance expense	23.38	19.18
Staff recruitment and training (refer note 37)	289.94	278.80
Payment gateway charges	618.33	480.96
Rates and taxes	44.94	42.43
Printing and stationary	40.61	36.30
Provision for warranty	40.95	48.23
Foreign exchange loss (net)	127.80	25.07
Information technology support expenses	132.23	116.51
Outsourcing fee	599.29	546.56
Loss on sale of property, plant and equipment	20.67	17.63
Provision for impairment of property, plant and equipment	4.22	41.88
Miscellaneous	159.72	74.84
	6,625.79	**5,420.97**